



3015 (02-02-05)

**ANNUAL REPORT**

OF

Name: ELK MOUND WATER AND SEWER UTILITY

Principal Office: 202 E MENOMONIE STREET  
P.O. BOX 188  
ELK MOUND, WI 54739

For the Year Ended: DECEMBER 31, 2004

WATER, ELECTRIC, OR JOINT UTILITY  
TO  
PUBLIC SERVICE COMMISSION OF WISCONSIN

P.O. Box 7854  
Madison, WI 53707-7854  
(608) 266-3766

*This form is required under Wis. Stat. § 196.07. Failure to file the form by the statutory filing date can result in the imposition of a penalty under Wis. Stat. § 196.66. The penalty which can be imposed by this section of the statutes is a forfeiture of not less than \$25 nor more than \$5,000 for each violation. Each day subsequent to the filing date constitutes a separate and distinct violation. The filed form is available to the public and personally identifiable information may be used for purposes other than those related to public utility regulation.*



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## IDENTIFICATION AND OWNERSHIP

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**Exact Utility Name:** ELK MOUND WATER AND SEWER UTILITY

**Utility Address:** 202 E MENOMONIE STREET

P.O. BOX 188

ELK MOUND, WI 54739

**When was utility organized?** 12/8/1966

**Report any change in name:**

**Effective Date:**

**Utility Web Site:**

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**Utility employee in charge of correspondence concerning this report:**

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**Name:** MRS PATRICIA HAHN

**Title:** VILLAGE CLERK-TREASURER

**Office Address:**

202 E MENOMONIE

P.O. BOX 188

ELK MOUND, WI 54739

**Telephone:** (715) 879 - 5011

**Fax Number:** (715) 879 - 5011

**E-mail Address:**

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**Individual or firm, if other than utility employee, preparing this report:**

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**Name:**

**Title:**

**Office Address:** VIRCHOW, KRAUSE & COMPANY, LLP

P.O. BOX 1148

EAU CLAIRE, WI 54702-1148

**Telephone:** (715) 833 - 1717

**Fax Number:** (715) 836 - 7877

**E-mail Address:**

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**President, chairman, or head of utility commission/board or committee:**

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**Name:** DON MILLER

**Title:** PRESIDENT

**Office Address:**

202 E MENOMONIE STREET

ELK MOUND, WI 54739

**Telephone:** (715) 879 - 5011

**Fax Number:**

**E-mail Address:**

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**Are records of utility audited by individuals or firms, other than utility employee?** YES

**Date of most recent audit report:** 1/29/2004

**Period covered by most recent audit:** 2003

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**IDENTIFICATION AND OWNERSHIP**

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**Names and titles of utility management including manager or superintendent:**

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**Name:** MR TERRANCE STAMM**Title:** DIRECTOR OF PUBLIC WORKS**Office Address:**

202 E MENOMONIE

P.O. BOX 188

ELK MOUND, WI 54739

**Telephone:** (715) 879 - 5011**Fax Number:** (715) 879 - 5011**E-mail Address:**

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**Name of utility commission/committee:**    ELK MOUND WATER AND SEWER UTILITY COMMISSION

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**Names of members of utility commission/committee:**

MR CHARLES BEST, CHAIRMAN

MR JOSH GARR, TRUSTEE

MR ANDY PETERSON, TRUSTEE

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**Is sewer service rendered by the utility?** YES**If "yes," has the municipality, by ordinance, combined the water and sewer service into a single public utility, as provided by Wis. Stat. § 66.0819 of the Wisconsin Statutes?** NO**Date of Ordinance:** 9/6/1966**Are any of the utility administrative or operational functions under contract or agreement with an outside provider for the year covered by this annual report and/or current year (i.e., operation of water or sewer treatment plant)?**    NO

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**Provide the following information regarding the provider(s) of contract services:**

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**Firm Name:****Contact Person:****Title:****Telephone:****Fax Number:****E-mail Address:**

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**Contract/Agreement beginning-ending dates:****Provide a brief description of the nature of Contract Operations being provided:**

**INCOME STATEMENT**

<b>Particulars (a)</b>	<b>This Year (b)</b>	<b>Last Year (c)</b>	
<b>UTILITY OPERATING INCOME</b>			
Operating Revenues (400)	113,649	116,154	1
<b>Operating Expenses:</b>			
Operation and Maintenance Expense (401)	66,958	62,869	2
Depreciation Expense (403)	18,020	17,713	3
Amortization Expense (404)	0	0	4
Taxes (408)	12,930	12,991	5
<b>Total Operating Expenses</b>	<b>97,908</b>	<b>93,573</b>	
<b>Net Operating Income</b>	<b>15,741</b>	<b>22,581</b>	
Income from Utility Plant Leased to Others (412-413)	0	0	6
<b>Utility Operating Income</b>	<b>15,741</b>	<b>22,581</b>	
<b>OTHER INCOME</b>			
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	7
Nonoperating Rental Income (418)	0	0	8
Interest and Dividend Income (419)	785	2,493	9
Miscellaneous Nonoperating Income (421)	68,539	(10,373)	10
<b>Total Other Income</b>	<b>69,324</b>	<b>(7,880)</b>	
<b>Total Income</b>	<b>85,065</b>	<b>14,701</b>	
<b>MISCELLANEOUS INCOME DEDUCTIONS</b>			
Miscellaneous Amortization (425)	(5,712)	0	11
Other Income Deductions (426)	3,479	3,380	12
<b>Total Miscellaneous Income Deductions</b>	<b>(2,233)</b>	<b>3,380</b>	
<b>Income Before Interest Charges</b>	<b>87,298</b>	<b>11,321</b>	
<b>INTEREST CHARGES</b>			
Interest on Long-Term Debt (427)	12,981	18,684	13
Amortization of Debt Discount and Expense (428)	4,960	1,230	14
Amortization of Premium on Debt--Cr. (429)	0	0	15
Interest on Debt to Municipality (430)	0	0	16
Other Interest Expense (431)	0	0	17
Interest Charged to Construction--Cr. (432)	0	0	18
<b>Total Interest Charges</b>	<b>17,941</b>	<b>19,914</b>	
<b>Net Income</b>	<b>69,357</b>	<b>(8,593)</b>	
<b>EARNED SURPLUS</b>			
Unappropriated Earned Surplus (Beginning of Year) (216)	1,207,958	(88,505)	19
Balance Transferred from Income (433)	69,357	(8,593)	20
Miscellaneous Credits to Surplus (434)	0	1,305,056	21
Miscellaneous Debits to Surplus--Debit (435)	0	0	22
Appropriations of Surplus--Debit (436)	0	0	23
Appropriations of Income to Municipal Funds--Debit (439)			24
<b>Total Unappropriated Earned Surplus End of Year (216)</b>	<b>1,277,315</b>	<b>1,207,958</b>	

**INCOME STATEMENT ACCOUNT DETAILS**

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Miscellaneous Nonoperating Income, Account 421.

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)	
<b>UTILITY OPERATING INCOME</b>				
<b>Operating Revenues (400):</b>				
Derived	113,649		113,649	1
<b>Total (Acct. 400):</b>	<b>113,649</b>	<b>0</b>	<b>113,649</b>	
<b>Operation and Maintenance Expense (401):</b>				
Derived	66,958		66,958	2
<b>Total (Acct. 401):</b>	<b>66,958</b>	<b>0</b>	<b>66,958</b>	
<b>Depreciation Expense (403):</b>				
Derived	18,020		18,020	3
<b>Total (Acct. 403):</b>	<b>18,020</b>	<b>0</b>	<b>18,020</b>	
<b>Amortization Expense (404):</b>				
Derived	0		0	4
<b>Total (Acct. 404):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Taxes (408):</b>				
Derived	12,930		12,930	5
<b>Total (Acct. 408):</b>	<b>12,930</b>	<b>0</b>	<b>12,930</b>	
<b>Revenues from Utility Plant Leased to Others (412):</b>				
NONE	0		0	6
<b>Total (Acct. 412):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Expenses of Utility Plant Leased to Others (413):</b>				
NONE	0		0	7
<b>Total (Acct. 413):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>TOTAL UTILITY OPERATING INCOME:</b>	<b>15,741</b>	<b>0</b>	<b>15,741</b>	
<b>OTHER INCOME</b>				
<b>Income from Merchandising, Jobbing and Contract Work (415-416):</b>				
Derived	0		0	8
<b>Total (Acct. 415-416):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Nonoperating Rental Income (418):</b>				
NONE	0		0	9
<b>Total (Acct. 418):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Interest and Dividend Income (419):</b>				
INTEREST INCOME	785	0	785	10
<b>Total (Acct. 419):</b>	<b>785</b>	<b>0</b>	<b>785</b>	
<b>Miscellaneous Nonoperating Income (421):</b>				
Contributed Plant - Water		2,500	2,500	11

**INCOME STATEMENT ACCOUNT DETAILS**

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Miscellaneous Nonoperating Income, Account 421.

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)
<b>OTHER INCOME</b>			
<b>Miscellaneous Nonoperating Income (421):</b>			
SEWER INCOME (LOSS)	(16,961)	0	<b>(16,961) 12</b>
TRANSFER FROM GENERAL FUND TO PAY OFF BOND	83,000	0	<b>83,000 13</b>
<b>Total (Acct. 421):</b>	<b>66,039</b>	<b>2,500</b>	<b>68,539</b>
<b>TOTAL OTHER INCOME:</b>	<b>66,824</b>	<b>2,500</b>	<b>69,324</b>

**MISCELLANEOUS INCOME DEDUCTIONS**

<b>Miscellaneous Amortization (425):</b>			
Regulatory Liability (253) Amortization	(5,712)		<b>(5,712) 14</b>
NONE	0	0	<b>0 15</b>
<b>Total (Acct. 425):</b>	<b>(5,712)</b>	<b>0</b>	<b>(5,712)</b>
<b>Other Income Deductions (426):</b>			
Depreciation Expense on Contributed Plant - Water		3,479	<b>3,479 16</b>
NONE	0	0	<b>0 17</b>
<b>Total (Acct. 426):</b>	<b>0</b>	<b>3,479</b>	<b>3,479</b>
<b>TOTAL MISCELLANEOUS INCOME DEDUCTIONS:</b>	<b>(5,712)</b>	<b>3,479</b>	<b>(2,233)</b>

**INTEREST CHARGES**

<b>Interest on Long-Term Debt (427):</b>			
Derived	12,981		<b>12,981 18</b>
<b>Total (Acct. 427):</b>	<b>12,981</b>	<b>0</b>	<b>12,981</b>
<b>Amortization of Debt Discount and Expense (428):</b>			
AMORTIZATION EXPENSE	4,960		<b>4,960 19</b>
<b>Total (Acct. 428):</b>	<b>4,960</b>	<b>0</b>	<b>4,960</b>
<b>Amortization of Premium on Debt--Cr. (429):</b>			
NONE	0		<b>0 20</b>
<b>Total (Acct. 429):</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Interest on Debt to Municipality (430):</b>			
Derived	0		<b>0 21</b>
<b>Total (Acct. 430):</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Other Interest Expense (431):</b>			
Derived	0		<b>0 22</b>
<b>Total (Acct. 431):</b>	<b>0</b>	<b>0</b>	<b>0</b>

**INCOME STATEMENT ACCOUNT DETAILS**

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Miscellaneous Nonoperating Income, Account 421.

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)
<b>INTEREST CHARGES</b>			
Interest Charged to Construction--Cr. (432):			
NONE	0		0 23
<b>Total (Acct. 432):</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TOTAL INTEREST CHARGES:</b>	<b>17,941</b>	<b>0</b>	<b>17,941</b>
<b>NET INCOME:</b>	<b>70,336</b>	<b>(979)</b>	<b>69,357</b>
<b>EARNED SURPLUS</b>			
Unappropriated Earned Surplus (Beginning of Year) (216):			
Derived	(97,098)	1,305,056	1,207,958 24
<b>Total (Acct. 216):</b>	<b>(97,098)</b>	<b>1,305,056</b>	<b>1,207,958</b>
Balance Transferred from Income (433):			
Derived	70,336	(979)	69,357 25
<b>Total (Acct. 433):</b>	<b>70,336</b>	<b>(979)</b>	<b>69,357</b>
Miscellaneous Credits to Surplus (434):			
NONE	0	0	0 26
<b>Total (Acct. 434):</b>	<b>0</b>	<b>0</b>	<b>0</b>
Miscellaneous Debits to Surplus--Debit (435):			
NONE	0	0	0 27
<b>Total (Acct. 435)--Debit:</b>	<b>0</b>	<b>0</b>	<b>0</b>
Appropriations of Surplus--Debit (436):			
Detail appropriations to (from) account 215			0 28
<b>Total (Acct. 436)--Debit:</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>UNAPPROPRIATED EARNED SURPLUS (END OF YEAR):</b>	<b>(26,762)</b>	<b>1,304,077</b>	<b>1,277,315</b>

**INCOME FROM MERCHANDISING, JOBBING & CONTRACT WORK (ACCTS. 415-416)**

<b>Particulars (a)</b>	<b>Water (b)</b>	<b>Electric (c)</b>	<b>Sewer (d)</b>	<b>Gas (e)</b>	<b>Total (f)</b>	
Revenues (account 415)					<b>0</b>	<b>1</b>
<b>Costs and Expenses of Merchandising, Jobbing and Contract Work (416):</b>						
Cost of merchandise sold					<b>0</b>	<b>2</b>
Payroll					<b>0</b>	<b>3</b>
Materials					<b>0</b>	<b>4</b>
Taxes					<b>0</b>	<b>5</b>
<b>Other (list by major classes):</b>						
NONE					<b>0</b>	<b>6</b>
<b>Total costs and expenses</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Net income (or loss)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	

**REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT**

1. Report data necessary to calculate revenue subject to Wisconsin remainder assessment pursuant to Wis. Stat. § 196.85(2) and Wis. Admin. Code Ch. PSC 5.
2. If the sewer department is not regulated by the PSC, do not report sewer department data in column (d).

<b>Description (a)</b>	<b>Water Utility (b)</b>	<b>Electric Utility (c)</b>	<b>Sewer Utility (Regulated Only) (d)</b>	<b>Gas Utility (e)</b>	<b>Total (f)</b>	
Total operating revenues	113,649	0	0	0	<b>113,649</b>	<b>1</b>
Less: interdepartmental sales	0		0	0	<b>0</b>	<b>2</b>
Less: interdepartmental rents					<b>0</b>	<b>3</b>
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				<b>0</b>	<b>4</b>
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained					<b>0</b>	<b>5</b>
<b>Other Increases or (Decreases) to Operating Revenues - Specify:</b> NONE					<b>0</b>	<b>6</b>
<b>Revenues subject to Wisconsin Remainder Assessment</b>	<b>113,649</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>113,649</b>	

**BALANCE SHEET**

<b>Assets and Other Debits (a)</b>	<b>Balance End of Year (b)</b>	<b>Balance First of Year (c)</b>	
<b>UTILITY PLANT</b>			
Utility Plant (100)	748,918	739,554	<b>1</b>
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	385,283	477,691	<b>2</b>
<b>Net Utility Plant</b>	<b>363,635</b>	<b>261,863</b>	
<b>OTHER PROPERTY AND INVESTMENTS</b>			
Nonutility Property (121)	1,648,092	1,649,384	<b>3</b>
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	486,820	459,794	<b>4</b>
<b>Net Nonutility Property</b>	<b>1,161,272</b>	<b>1,189,590</b>	
Investment in Municipality (123)	0	0	<b>5</b>
Other Investments (124)	34,082	92,754	<b>6</b>
Special Funds (125)	0	0	<b>7</b>
<b>Total Other Property and Investments</b>	<b>1,195,354</b>	<b>1,282,344</b>	
<b>CURRENT AND ACCRUED ASSETS</b>			
Cash and Working Funds (131)	50,954	18,598	<b>8</b>
Temporary Cash Investments (132)			<b>9</b>
Notes Receivable (141)	0	0	<b>10</b>
Customer Accounts Receivable (142)	6,537	5,087	<b>11</b>
Other Accounts Receivable (143)	10,701	14,518	<b>12</b>
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	<b>13</b>
Receivables from Municipality (145)	9,953	13,112	<b>14</b>
Materials and Supplies (150)	0	0	<b>15</b>
Prepayments (165)	0	0	<b>16</b>
Other Current and Accrued Assets (170)			<b>17</b>
<b>Total Current and Accrued Assets</b>	<b>78,145</b>	<b>51,315</b>	
<b>DEFERRED DEBITS</b>			
Unamortized Debt Discount and Expense (181)	0	4,960	<b>18</b>
Extraordinary Property Losses (182)	0	0	<b>19</b>
Other Deferred Debits (183)	0	0	<b>20</b>
<b>Total Deferred Debits</b>	<b>0</b>	<b>4,960</b>	
<b>Total Assets and Other Debits</b>	<b>1,637,134</b>	<b>1,600,482</b>	

**BALANCE SHEET**

<b>Liabilities and Other Credits (a)</b>	<b>Balance End of Year (b)</b>	<b>Balance First of Year (c)</b>	
<b>PROPRIETARY CAPITAL</b>			
Capital Paid in by Municipality (200)	12,000	12,000	<b>21</b>
Appropriated Earned Surplus (215)			<b>22</b>
Unappropriated Earned Surplus (216)	1,277,315	1,207,958	<b>23</b>
<b>Total Proprietary Capital</b>	<b>1,289,315</b>	<b>1,219,958</b>	
<b>LONG-TERM DEBT</b>			
Bonds (221)	218,940	355,293	<b>24</b>
Advances from Municipality (223)	0	0	<b>25</b>
Other long-Term Debt (224)	18,147	21,198	<b>26</b>
<b>Total Long-Term Debt</b>	<b>237,087</b>	<b>376,491</b>	
<b>CURRENT AND ACCRUED LIABILITIES</b>			
Notes Payable (231)	0	0	<b>27</b>
Accounts Payable (232)	860	1,000	<b>28</b>
Payables to Municipality (233)	0	0	<b>29</b>
Customer Deposits (235)			<b>30</b>
Taxes Accrued (236)	0	0	<b>31</b>
Interest Accrued (237)	1,341	3,033	<b>32</b>
Other Current and Accrued Liabilities (238)			<b>33</b>
<b>Total Current and Accrued Liabilities</b>	<b>2,201</b>	<b>4,033</b>	
<b>DEFERRED CREDITS</b>			
Unamortized Premium on Debt (251)	0	0	<b>34</b>
Customer Advances for Construction (252)			<b>35</b>
Other Deferred Credits (253)	108,531	0	<b>36</b>
<b>Total Deferred Credits</b>	<b>108,531</b>	<b>0</b>	
<b>OPERATING RESERVES</b>			
Miscellaneous Operating Reserves (265)			<b>37</b>
<b>Total Operating Reserves</b>	<b>0</b>	<b>0</b>	
<b>Total Liabilities and Other Credits</b>	<b>1,637,134</b>	<b>1,600,482</b>	

**NET UTILITY PLANT**

Report utility plant accounts and related accumulated provisions for depreciation and amortization after allocation of common plant accounts and related provisions for depreciation and amortization to utility departments as of December 31.

<b>Particulars (a)</b>	<b>Water (b)</b>	<b>Sewer (c)</b>	<b>Gas (d)</b>	<b>Electric (e)</b>	
<b>First of Year:</b>					
Total Utility Plant - First of Year	739,554	0	0	0	1
<i>(Should agree with Util. Plant Jan. 1 in Property Tax Equivalent Schedule)</i>					
<b>Plant Accounts:</b>					
Utility Plant in Service - Financed by Utility Operations or by the Municipality (100.1)	493,723	0	0	0	2
Utility Plant in Service - Contributed Plant (100.2)	255,195	0	0	0	3
Utility Plant Purchased or Sold (391)					4
Utility Plant in Process of Reclassification (392)					5
Utility Plant Leased to Others (393)					6
Property Held for Future Use (394)					7
Construction Work in Progress (395)					8
Utility Plant Acquisition Adjustments (396)					9
Other Utility Plant Adjustments (397)					10
<b>Total Utility Plant</b>	<b>748,918</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Accumulated Provision for Depreciation and Amortization:</b>					
Accumulated Provision for Depreciation of Utility Plant in Service - Financed by Utility Operations or by the Municipality (110.1)	264,181	0	0	0	11
Accumulated Provision for Depreciation of Utility Plant in Service - Contributed Plant (110.2)	121,102	0	0	0	12
<b>Total Accumulated Provision</b>	<b>385,283</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Net Utility Plant</b>	<b>363,635</b>	<b>0</b>	<b>0</b>	<b>0</b>	

**ACCUMULATED PROVISION FOR DEPRECIATION AND  
AMORTIZATION OF UTILITY PLANT ON UTILITY PLANT  
FINANCED BY UTILITY OPERATIONS OR BY THE MUNICIPALITY  
(ACCT. 110.1)**

Depreciation Accruals (Credits) during the year (110.1):

1. Report the amounts charged in the operating sections to Depreciation Expense (403).
2. If sewer operations are nonregulated, do not report sewer depreciation on this schedule.
3. Report the Depreciation Expense on Meters charged to sewer operations as an addition in the Water column.  
If the sewer is also a regulated utility by the PSC, report an equal amount as a reduction in the Sewer column.
4. Report all other accruals charged to other accounts, such as to clearing accounts.

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
<b>Balance first of year (110.1)</b>	360,068				<b>360,068</b>	<b>1</b>
<b>Credits During Year</b>						<b>2</b>
<b>Accruals:</b>						<b>3</b>
Charged depreciation expense (403)	18,020				<b>18,020</b>	<b>4</b>
Depreciation expense on meters						<b>5</b>
charged to sewer (see Note 3)	1,031				<b>1,031</b>	<b>6</b>
Accruals charged other						<b>7</b>
accounts (specify):						<b>8</b>
					<b>0</b>	<b>9</b>
Salvage					<b>0</b>	<b>10</b>
Other credits (specify):						<b>11</b>
					<b>0</b>	<b>12</b>
					<b>0</b>	<b>13</b>
					<b>0</b>	<b>14</b>
					<b>0</b>	<b>15</b>
<b>Total credits</b>	<b>19,051</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>19,051</b>	<b>16</b>
<b>Debits during year</b>						<b>17</b>
Book cost of plant retired	695				<b>695</b>	<b>18</b>
Cost of removal					<b>0</b>	<b>19</b>
Other debits (specify):						<b>20</b>
Est Reg Liab(253): Docket 05-US-105	114,243				<b>114,243</b>	<b>21</b>
					<b>0</b>	<b>22</b>
					<b>0</b>	<b>23</b>
					<b>0</b>	<b>24</b>
<b>Total debits</b>	<b>114,938</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>114,938</b>	<b>25</b>
<b>Balance end of year (110.1)</b>	<b>264,181</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>264,181</b>	<b>26</b>
<b>Composite Depreciation Rate?</b>	No					<b>27</b>
If yes, what is the rate?						<b>28</b>

# **ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION OF UTILITY PLANT ON CONTRIBUTED PLANT IN SERVICE (ACCT. 110.2)**

Depreciation Accruals (Credits) during the year (110.1):

1. Report the amounts charged in the operating sections to Depreciation Expense (403).
2. If sewer operations are nonregulated, do not report sewer depreciation on this schedule.
3. Report the Depreciation Expense on Meters charged to sewer operations as an addition in the Water column.  
If the sewer is also a regulated utility by the PSC, report an equal amount as a reduction in the Sewer column.
4. Report all other accruals charged to other accounts, such as to clearing accounts.

<b>Particulars (a)</b>	<b>Water (b)</b>	<b>(c)</b>	<b>(d)</b>	<b>(e)</b>	<b>Total (f)</b>	
<b>Balance first of year (110.1)</b>	117,623				<b>117,623</b>	<b>1</b>
<b>Credits During Year</b>						<b>2</b>
<b>Accruals:</b>						<b>3</b>
Charged depreciation expense (403)	3,479				<b>3,479</b>	<b>4</b>
Depreciation expense on meters						<b>5</b>
charged to sewer (see Note 3)					<b>0</b>	<b>6</b>
Accruals charged other						<b>7</b>
accounts (specify):						<b>8</b>
					<b>0</b>	<b>9</b>
Salvage					<b>0</b>	<b>10</b>
Other credits (specify):						<b>11</b>
					<b>0</b>	<b>12</b>
					<b>0</b>	<b>13</b>
					<b>0</b>	<b>14</b>
					<b>0</b>	<b>15</b>
<b>Total credits</b>	<b>3,479</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>3,479</b>	<b>16</b>
<b>Debits during year</b>						<b>17</b>
Book cost of plant retired	0				<b>0</b>	<b>18</b>
Cost of removal					<b>0</b>	<b>19</b>
Other debits (specify):						<b>20</b>
					<b>0</b>	<b>21</b>
					<b>0</b>	<b>22</b>
					<b>0</b>	<b>23</b>
					<b>0</b>	<b>24</b>
<b>Total debits</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>25</b>
<b>Balance end of year (110.1)</b>	<b>121,102</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>121,102</b>	<b>26</b>
<b>Composite Depreciation Rate?</b>	No					<b>27</b>
If yes, what is the rate?						<b>28</b>

**NET NONUTILITY PROPERTY (ACCTS. 121 & 122)**

1. Report separately each item of property with a book cost of \$5,000 or more included in account 121.
2. Other items may be grouped by classes of property.
3. Describe in detail any investment in sewer department carried in this account.

Description (a)	Balance First of Year (b)	Additions During Year (c)	Deductions During Year (d)	Balance End of Year (e)	
Nonregulated sewer plant	1,649,384	17,363	18,655	1,648,092	1
<b>Other (specify):</b>					
NONE	0			0	2
<b>Total Nonutility Property (121)</b>	<b>1,649,384</b>	<b>17,363</b>	<b>18,655</b>	<b>1,648,092</b>	
Less accum. prov. depr. & amort. (122)	459,794	45,681	18,655	486,820	3
<b>Net Nonutility Property</b>	<b>1,189,590</b>	<b>(28,318)</b>	<b>0</b>	<b>1,161,272</b>	

**ACCUMULATED PROVISION FOR UNCOLLECTIBLE ACCOUNTS-CR. (ACCT. 144)**

<b>Particulars (a)</b>	<b>Amount (b)</b>	
Balance first of year	0	1
<b>Additions:</b>		
Provision for uncollectibles during year		2
Collection of accounts previously written off: Utility Customers		3
Collection of accounts previously written off: Others		4
<b>Total Additions</b>	<u>0</u>	
<b>Deductions:</b>		
Accounts written off during the year: Utility Customers		5
Accounts written off during the year: Others		6
<b>Total accounts written off</b>	<u>0</u>	
<b>Balance end of year</b>	<u><u>0</u></u>	

**MATERIALS AND SUPPLIES**

<b>Account (a)</b>	<b>Generation (b)</b>	<b>Transmission (c)</b>	<b>Distribution (d)</b>	<b>Other (e)</b>	<b>Total End of Year (f)</b>	<b>Amount Prior Year (g)</b>
<b>Electric Utility</b>						
Fuel for generation					0	0 1
Other					0	0 2
<b>Total Electric Utility</b>					<u>0</u>	<u>0</u>

<b>Account</b>	<b>Total End of Year</b>	<b>Amount Prior Year</b>
Electric utility total	0	0 1
Water utility		0 2
Sewer utility		0 3
Gas utility		0 4
Merchandise		0 5
Other materials & supplies		0 6
<b>Total Materials and Supplies</b>	<u>0</u>	<u>0</u>

## UNAMORTIZED DEBT DISCOUNT & EXPENSE & PREMIUM ON DEBT (ACCTS. 181 AND 251)

Report net discount and expense or premium separately for each security issue.

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
<b>Unamortized debt discount &amp; expense (181)</b>				
MORTGAGE REVENUE BOND DISCOUNT	4,960	428	0	1
<b>Total</b>			<u>0</u>	
<b>Unamortized premium on debt (251)</b>				
NONE				2
<b>Total</b>			<u>0</u>	

**CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)**

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D, sewer and privates) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

<b>Particulars (a)</b>	<b>Amount (b)</b>	
Balance first of year	12,000	1
<b>Changes during year (explain):</b>		
NONE		2
<b>Balance end of year</b>	<b>12,000</b>	

**BONDS (ACCT. 221)**

1. Report hereunder information required for each separate issue of bonds.
2. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.
3. Proceeds advanced by the municipality from sale of general obligation bonds, if repayable by utility, should be included in account 223.

<b>Description of Issue (a)</b>	<b>Date of Issue (b)</b>	<b>Final Maturity Date (c)</b>	<b>Interest Rate (d)</b>	<b>Principal Amount End of Year (e)</b>	
1995 SEWAGE REV BONDS	06/14/1995	06/14/2015	3.42%	218,940	<b>1</b>
1996 REVENUE BONDS	04/01/1996	04/01/2008	7.75%	0	<b>2</b>
<b>Total Bonds (Account 221):</b>				<b>218,940</b>	

**NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT**

1. Report each class of debt included in Accounts 223, 224 and 231.
2. Proceeds of general obligation issues, if subject to repayment by the utility, should be included in Account 223.
3. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)	
<b>Other Long-Term Debt (224)</b>					
PROMISSORY NOTE	10/01/2002	10/01/2009	4.50%	18,147	1
<b>Total for Account 224</b>				<b>18,147</b>	

**TAXES ACCRUED (ACCT. 236)**

<b>Particulars (a)</b>	<b>Amount (b)</b>	
Balance first of year	0	1
<b>Accruals:</b>		
Charged water department expense	12,930	2
Charged electric department expense		3
Charged sewer department expense	2,745	4
<b>Other (explain):</b>		
NONE		5
<b>Total Accruals and other credits</b>	<b>15,675</b>	
<b>Taxes paid during year:</b>		
County, state and local taxes	10,750	6
Social Security taxes	4,925	7
PSC Remainder Assessment	0	8
<b>Other (explain):</b>		
NONE		9
<b>Total payments and other debits</b>	<b>15,675</b>	
<b>Balance end of year</b>	<b>0</b>	

**INTEREST ACCRUED (ACCT. 237)**

1. Report below interest accrued on each utility obligation.
2. Report Customer Deposits under Account 231.

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
<b>Bonds (221)</b>					
96 REVENUE BONDS	1,524	5,104	6,628	0	1
<b>Subtotal</b>	<b>1,524</b>	<b>5,104</b>	<b>6,628</b>	<b>0</b>	
<b>Advances from Municipality (223)</b>					
NONE	0			0	2
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Other long-Term Debt (224)</b>					
STATE TRUST FUND LOANS	238	602	682	158	3
CLEAN WATER FUND LOANS	1,271	7,275	7,363	1,183	4
<b>Subtotal</b>	<b>1,509</b>	<b>7,877</b>	<b>8,045</b>	<b>1,341</b>	
<b>Notes Payable (231)</b>					
NONE	0			0	5
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Total</b>	<b>3,033</b>	<b>12,981</b>	<b>14,673</b>	<b>1,341</b>	

**BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES**

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
<b>Investment in Municipality (123):</b>		
NONE		1
<b>Total (Acct. 123):</b>	<b>0</b>	
<b>Other Investments (124):</b>		
DEPRECIATION RESERVE	22,681	2
SINKING FUND	11,401	3
<b>Total (Acct. 124):</b>	<b>34,082</b>	
<b>Special Funds (125):</b>		
NONE		4
<b>Total (Acct. 125):</b>	<b>0</b>	
<b>Notes Receivable (141):</b>		
NONE		5
<b>Total (Acct. 141):</b>	<b>0</b>	
<b>Customer Accounts Receivable (142):</b>		
Water	6,537	6
Electric		7
Sewer (Regulated)		8
<b>Other (specify):</b>		
NONE		9
<b>Total (Acct. 142):</b>	<b>6,537</b>	
<b>Other Accounts Receivable (143):</b>		
Sewer (Non-regulated)	10,701	10
Merchandising, jobbing and contract work		11
<b>Other (specify):</b>		
NONE		12
<b>Total (Acct. 143):</b>	<b>10,701</b>	
<b>Receivables from Municipality (145):</b>		
OPERATING ITEMS DUE TO VILLAGE	9,953	13
<b>Total (Acct. 145):</b>	<b>9,953</b>	
<b>Prepayments (165):</b>		
NONE		14
<b>Total (Acct. 165):</b>	<b>0</b>	
<b>Extraordinary Property Losses (182):</b>		
NONE		15
<b>Total (Acct. 182):</b>	<b>0</b>	

**BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES**

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
<b>Other Deferred Debits (183):</b>		
NONE		16
<b>Total (Acct. 183):</b>	<b>0</b>	
<b>Payables to Municipality (233):</b>		
NONE		17
<b>Total (Acct. 233):</b>	<b>0</b>	
<b>Other Deferred Credits (253):</b>		
Regulatory Liability	108,531	18
NONE		19
<b>Total (Acct. 253):</b>	<b>108,531</b>	

**RETURN ON RATE BASE COMPUTATION**

1. The data used in calculating rate base are averages.
2. Calculate those averages by summing the first-of-year and the end-of-year figures for each account and then dividing the sum by two.
3. Note: Do not include contributed plant in service, property held for future use, or construction work in progress with utility plant in service. These are not rate base components.

<b>Average Rate Base (a)</b>	<b>Water (b)</b>	<b>Electric (c)</b>	<b>Sewer (d)</b>	<b>Gas (e)</b>	<b>Total (f)</b>	
<b>Add Average:</b>						
Utility Plant in Service (100.1)	490,291	0	0	0	<b>490,291</b>	<b>1</b>
Materials and Supplies	0	0	0	0	<b>0</b>	<b>2</b>
<b>Other (specify):</b>						
NONE					<b>0</b>	<b>3</b>
<b>Less Average:</b>						
Reserve for Depreciation (110.1)	312,124	0	0	0	<b>312,124</b>	<b>4</b>
Customer Advances for Construction					<b>0</b>	<b>5</b>
Regulatory Liability	54,265	0	0	0	<b>54,265</b>	<b>6</b>
NONE					<b>0</b>	<b>7</b>
<b>Average Net Rate Base</b>	<b>123,902</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>123,902</b>	
Net Operating Income	15,741	0	0	0	<b>15,741</b>	<b>8</b>
<b>Net Operating Income as a percent of</b>						
<b>Average Net Rate Base</b>	<b>12.70%</b>	<b>N/A</b>	<b>N/A</b>	<b>N/A</b>	<b>12.70%</b>	

## **IMPORTANT CHANGES DURING THE YEAR**

**Report changes of any of the following types:**

NONE

**FULL-TIME EMPLOYEES (FTE)**

Use FTE numbers where FTE stands for full-time employees or full-time equivalency. FTE can be computed by using total hours worked/2080 hours for a fiscal year. Estimate to the nearest tenth. If an employee works part time for more than one industry then determine FTE based on estimate of hours worked per industry.

Example: An employee worked 35% of their time on electric jobs, 30% on water jobs, 20% on sewer jobs and 15% on municipal nonutility jobs. The FTE by industry would be .4 for electric, .3 for water and .2 for sewer.

<b>Industry (a)</b>	<b>FTE (b)</b>	
Water	1	<b>1</b>
Electric		<b>2</b>
Gas		<b>3</b>
Sewer		<b>4</b>

**REGULATORY LIABILITY - PRE-2003 HISTORICAL  
ACCUMULATED DEPRECIATION ON CONTRIBUTED UTILITY  
PLANT (253)**

<b>Particulars (a)</b>	<b>Water (b)</b>	<b>Electric (c)</b>	<b>Sewer (d)</b>	<b>Gas (e)</b>	<b>Total (f)</b>	
Balance First of Year					<b>0</b>	<b>1</b>
<b>Add credits during year:</b>						
Establish Regulatory Liability 1/1/04	114,243	0	0	0	<b>114,243</b>	<b>2</b>
<b>Other (specify):</b>						
NONE					<b>0</b>	<b>3</b>
<b>Deduct charges:</b>						
Miscellaneous Amortization (425)	5,712				<b>5,712</b>	<b>4</b>
<b>Other (specify):</b>						
NONE					<b>0</b>	<b>5</b>
<b>Balance End of Year</b>	<b>108,531</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>108,531</b>	

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## FINANCIAL SECTION FOOTNOTES

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### Taxes Accrued (Acct. 236) (Page F-16)

#### General footnotes

No amount is entered on the line for PSC Remainder Assessment. The utility received a check for \$1.97 from the PSC in 2004. No expense was incurred.

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### Balance Sheet End-of-Year Account Balances (Page F-18)

Please explain amounts in Accounts 143, 145 and/or 233 in excess of \$2,000, providing a short list or detail using other than terms such as "other revenues" "general" "miscellaneous" or repeating the account title.

Other Accounts Receivable (143): Balance is the customer accounts receivable for the unregulated sewer utility.

Receivable from the Municipality (145): Balance is a net result of operating items (largely property tax equivalent and wages paid out of the general fund) due from the general fund.

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### Signature Page (Page ii)

#### General footnotes

##### ACCOUNTANTS' COMPILATION REPORT

To the Village Board  
Village of Elk Mound  
Elk Mound, Wisconsin

We have compiled the accompanying PSC Report of the Elk Mound Water and Sewer Utility, enterprise funds of the Village of Elk Mound, as of December 31, 2004 and 2003, in accordance with Statement on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants.

Our compilation was limited to presenting, in the form prescribed by the Wisconsin Public Service Commission, information that is the representation of management. We have not audited or reviewed the financial statements referred to above and, accordingly, do not express an opinion or any other form of assurance on them.

These financial statements are presented in accordance with the requirements of the Wisconsin Public Service Commission which differ from generally accepted accounting principles. Accordingly, these financial statements are not designed for those who are not informed about such differences.

VIRCHOW, KRAUSE & COMPANY, LLP

Eau Claire, Wisconsin  
January 25, 2005

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**WATER OPERATING REVENUES & EXPENSES**

<b>Particulars (a)</b>	<b>This Year (b)</b>	<b>Last Year (c)</b>	
<b>Operating Revenues</b>			
<b>Sales of Water</b>			
Sales of Water (460-467)	112,721	115,179	<b>1</b>
<b>Total Sales of Water</b>	<b>112,721</b>	<b>115,179</b>	
<b>Other Operating Revenues</b>			
Forfeited Discounts (470)	343	411	<b>2</b>
Other Water Revenues (474)	585	564	<b>3</b>
<b>Total Other Operating Revenues</b>	<b>928</b>	<b>975</b>	
<b>Total Operating Revenues</b>	<b>113,649</b>	<b>116,154</b>	
<b>Operation and Maintenance Expenses</b>			
Plant Operation and Maintenance Expenses (600-660)	31,883	31,051	<b>4</b>
General Operating Expenses (680-690)	35,075	31,818	<b>5</b>
<b>Total Operation and Maintenance Expenses</b>	<b>66,958</b>	<b>62,869</b>	
<b>Other Operating Expenses</b>			
Depreciation Expense (403)	18,020	17,713	<b>6</b>
Amortization Expense (404)		0	<b>7</b>
Taxes (408)	12,930	12,991	<b>8</b>
<b>Total Other Operating Expenses</b>	<b>30,950</b>	<b>30,704</b>	
<b>Total Operating Expenses</b>	<b>97,908</b>	<b>93,573</b>	
<b>NET OPERATING INCOME</b>	<b>15,741</b>	<b>22,581</b>	

**WATER OPERATING REVENUES - SALES OF WATER**

1. Where customer meters record cubic feet, multiply by 7.48 to obtain number of gallons.
2. Report estimated gallons for unmetered sales.
3. Sales to multiple dwelling buildings through a single meter serving 3 or more family units should be classified commercial.
4. Account 460, Unmetered Sales to General Customers - Gallons of Water Sold should not include in any way quantity of water, i.e. metered, or measured by tank or pool volume. The quantity should be estimated based on size of pipe, flow, foot of frontage, etc. Bulk water sales should be Account 460 if the quantity is estimated and should be Account 461 if metered or measured by volume. Water related to construction should be a measured sale of water (either Account 461 or Account 464).
5. Other accounts: see application Help files for details.

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
<b>Operating Revenues</b>				
<b>Sales of Water</b>				
Unmetered Sales to General Customers (460)				
Residential				1
Commercial				2
Industrial				3
<b>Total Unmetered Sales to General Customers (460)</b>	<b>0</b>	<b>0</b>	<b>0</b>	
Metered Sales to General Customers (461)				
Residential	245	11,419	53,884	4
Commercial	27	3,093	12,418	5
Industrial				6
<b>Total Metered Sales to General Customers (461)</b>	<b>272</b>	<b>14,512</b>	<b>66,302</b>	
Private Fire Protection Service (462)				7
Public Fire Protection Service (463)	1		34,784	8
Other Sales to Public Authorities (464)	9	3,816	11,635	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
<b>Total Sales of Water</b>	<b>282</b>	<b>18,328</b>	<b>112,721</b>	

**SALES FOR RESALE (ACCT. 466)**

Use a separate line for each delivery point.

<b>Customer Name</b> <b>(a)</b>	<b>Point of Delivery</b> <b>(b)</b>	<b>Thousands of Gallons Sold</b> <b>(c)</b>	<b>Revenues</b> <b>(d)</b>
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NONE

**OTHER OPERATING REVENUES (WATER)**

1. Report revenues relating to each account and fully describe each item using other than the account title.
2. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D and privates) and all other lesser amounts grouped as Miscellaneous.
3. For a combined utility which also provides sewer service that is based upon water readings, report the return on net investment in meters charged to sewer department in Other Water Revenues (474).

Particulars (a)	Amount (b)	
<b>Public Fire Protection Service (463):</b>		
Amount billed (usually per rate schedule F-1 or Fd-1)	34,784	1
Wholesale fire protection billed		2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)		3
<b>Other (specify):</b> NONE		4
<b>Total Public Fire Protection Service (463)</b>	<b>34,784</b>	
<b>Forfeited Discounts (470):</b>		
Customer late payment charges	343	5
<b>Other (specify):</b> NONE		6
<b>Total Forfeited Discounts (470)</b>	<b>343</b>	
<b>Other Water Revenues (474):</b>		
Return on net investment in meters charged to sewer department	585	7
<b>Other (specify):</b> NONE		8
<b>Total Other Water Revenues (474)</b>	<b>585</b>	

**WATER OPERATION & MAINTENANCE EXPENSES**

Each expense account that has an increase or a decrease when compared to the previous year of greater than 30 percent, but not less than \$2,000, shall be fully explained in the schedule footnotes.

<b>Particulars (a)</b>	<b>This Year (b)</b>	<b>Last Year (c)</b>	
<b>PLANT OPERATION AND MAINTENANCE EXPENSES</b>			
Salaries and Wages (600)	20,575	20,439	<b>1</b>
Purchased Water (610)		0	<b>2</b>
Fuel or Power Purchased for Pumping (620)	3,889	4,289	<b>3</b>
Chemicals (630)	660	697	<b>4</b>
Supplies and Expenses (640)	3,184	2,610	<b>5</b>
Repairs of Water Plant (650)	3,575	3,016	<b>6</b>
Transportation Expenses (660)		0	<b>7</b>
<b>Total Plant Operation and Maintenance Expenses</b>	<b>31,883</b>	<b>31,051</b>	
<b>GENERAL OPERATING EXPENSES</b>			
Administrative and General Salaries (680)	9,253	8,655	<b>8</b>
Office Supplies and Expenses (681)	2,502	3,303	<b>9</b>
Outside Services Employed (682)	4,113	3,733	<b>10</b>
Insurance Expense (684)	3,538	3,101	<b>11</b>
Employees Pensions and Benefits (686)	15,464	12,821	<b>12</b>
Regulatory Commission Expenses (688)		0	<b>13</b>
Miscellaneous General Expenses (689)	205	205	<b>14</b>
Uncollectible Accounts (690)		0	<b>15</b>
<b>Total General Operating Expenses</b>	<b>35,075</b>	<b>31,818</b>	
<b>Total Operation and Maintenance Expenses</b>	<b>66,958</b>	<b>62,869</b>	

**TAXES (ACCT. 408 - WATER)**

When allocation of taxes is made between departments, explain method used.
--

<b>Description of Tax (a)</b>	<b>Method Used to Allocate Between Departments (b)</b>	<b>This Year (c)</b>	<b>Last Year (d)</b>	
Property Tax Equivalent		10,750	10,750	<b>1</b>
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		282	280	<b>2</b>
<b>Net property tax equivalent</b>		<b>10,468</b>	<b>10,470</b>	
Social Security		2,462	2,267	<b>3</b>
PSC Remainder Assessment		0	254	<b>4</b>
Other (specify): NONE			0	<b>5</b>
<b>Total tax expense</b>		<b>12,930</b>	<b>12,991</b>	

**PROPERTY TAX EQUIVALENT (WATER)**

1. No property tax equivalent shall be determined for sewer utilities or town sanitary district water utilities.
2. Tax rates are those issued in November (usually) of the year being reported and are available from the municipal treasurer. Report the tax rates in mills to six (6) decimal places.
3. The assessment ratio is available from the municipal treasurer. Report the ratio as a decimal to six (6) places.
4. The utility plant balance first of year should include the gross book values of plant in service (total of utility financed and contributed plant), property held for future use and construction work in progress.
5. An "other tax rate" is included in the "Net Local and School Tax Rate Calculation" to the extent that it is local. An example is a local library tax. Fully explain the rate in the Property Tax Equivalent schedule footnotes.
6. The Property Tax Equivalent to be reported for the year is determined pursuant to Wis. Stat § 66.0811(2). Report the higher of the current year calculation or the tax equivalent reported in the 1994 PSC annual report, unless, the municipality has authorized a lower amount, then that amount is reported as the property tax equivalent.
7. If the municipality has authorized a lower amount, the authorization description and date of the authorization must be reported in the Property Tax Equivalent schedule footnotes.

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Dunn				1
<b>SUMMARY OF TAX RATES</b>							2
State tax rate	mills		0.278629				3
County tax rate	mills		9.014367				4
Local tax rate	mills		9.005105				5
School tax rate	mills		13.322100				6
Voc. school tax rate	mills		2.263431				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
<b>Total tax rate</b>	mills		<b>33.883632</b>				10
Less: state credit	mills		1.635257				11
<b>Net tax rate</b>	mills		<b>32.248375</b>				12
<b>PROPERTY TAX EQUIVALENT CALCULATION</b>							13
<b>Local Tax Rate</b>	mills		<b>9.005105</b>				14
<b>Combined School Tax Rate</b>	mills		<b>15.585531</b>				15
<b>Other Tax Rate - Local</b>	mills		<b>0.000000</b>				16
<b>Total Local &amp; School Tax</b>	mills		<b>24.590636</b>				17
<b>Total Tax Rate</b>	mills		<b>33.883632</b>				18
<b>Ratio of Local and School Tax to Total</b>	dec.		<b>0.725738</b>				19
<b>Total tax net of state credit</b>	mills		<b>32.248375</b>				20
<b>Net Local and School Tax Rate</b>	mills		<b>23.403868</b>				21
Utility Plant, Jan. 1	\$	739,554	739,554				22
Materials & Supplies	\$	0	0				23
<b>Subtotal</b>	\$	<b>739,554</b>	<b>739,554</b>				24
Less: Plant Outside Limits	\$	0	0				25
<b>Taxable Assets</b>	\$	<b>739,554</b>	<b>739,554</b>				26
Assessment Ratio	dec.		0.717800				27
<b>Assessed Value</b>	\$	<b>530,852</b>	<b>530,852</b>				28
<b>Net Local &amp; School Rate</b>	mills		<b>23.403868</b>				29
<b>Tax Equiv. Computed for Current Year</b>	\$	<b>12,424</b>	<b>12,424</b>				30
Tax Equivalent per 1994 PSC Report	\$	13,751					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$	10,750					32
<b>Tax equiv. for current year (see note 6)</b>	\$	<b>10,750</b>					34

## WATER UTILITY PLANT IN SERVICE

### --Plant Financed by Utility or Municipality--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than account 372.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>INTANGIBLE PLANT</b>			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	
<b>SOURCE OF SUPPLY PLANT</b>			
Land and Land Rights (310)	0		4
Structures and Improvements (311)	0		5
Collecting and Impounding Reservoirs (312)	0		6
Lake, River and Other Intakes (313)	0		7
Wells and Springs (314)	26,446		8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	0		10
Other Water Source Plant (317)	0		11
<b>Total Source of Supply Plant</b>	<b>26,446</b>	<b>0</b>	
<b>PUMPING PLANT</b>			
Land and Land Rights (320)	1,088		12
Structures and Improvements (321)	26,367		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	78,489		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	0		20
<b>Total Pumping Plant</b>	<b>105,944</b>	<b>0</b>	
<b>WATER TREATMENT PLANT</b>			
Land and Land Rights (330)	1,875		21
Structures and Improvements (331)	55,751		22
Water Treatment Equipment (332)	114,331		23
<b>Total Water Treatment Plant</b>	<b>171,957</b>	<b>0</b>	

**WATER UTILITY PLANT IN SERVICE (cont.)**  
**--Plant Financed by Utility or Municipality--**

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
<b>INTANGIBLE PLANT</b>				
Organization (301)			0	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
<b>Total Intangible Plant</b>	0	0	0	
<b>SOURCE OF SUPPLY PLANT</b>				
Land and Land Rights (310)			0	4
Structures and Improvements (311)			0	5
Collecting and Impounding Reservoirs (312)			0	6
Lake, River and Other Intakes (313)			0	7
Wells and Springs (314)			26,446	8
Infiltration Galleries and Tunnels (315)			0	9
Supply Mains (316)			0	10
Other Water Source Plant (317)			0	11
<b>Total Source of Supply Plant</b>	0	0	26,446	
<b>PUMPING PLANT</b>				
Land and Land Rights (320)			1,088	12
Structures and Improvements (321)			26,367	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)			78,489	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			0	20
<b>Total Pumping Plant</b>	0	0	105,944	
<b>WATER TREATMENT PLANT</b>				
Land and Land Rights (330)			1,875	21
Structures and Improvements (331)			55,751	22
Water Treatment Equipment (332)			114,331	23
<b>Total Water Treatment Plant</b>	0	0	171,957	

## WATER UTILITY PLANT IN SERVICE

### --Plant Financed by Utility or Municipality--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than account 372.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Land and Land Rights (340)	7,718		24
Structures and Improvements (341)	0		25
Distribution Reservoirs and Standpipes (342)	22,529	2,381	26
Transmission and Distribution Mains (343)	76,821		27
Fire Mains (344)	0		28
Services (345)	21,119		29
Meters (346)	33,582	1,699	30
Hydrants (348)	13,023		31
Other Transmission and Distribution Plant (349)	0		32
<b>Total Transmission and Distribution Plant</b>	<b>174,792</b>	<b>4,080</b>	
<b>GENERAL PLANT</b>			
Land and Land Rights (370)	0		33
Structures and Improvements (371)	0		34
Office Furniture and Equipment (372)	32		35
Computer Equipment (372.1)	3,388		36
Transportation Equipment (373)	1,808		37
Other General Equipment (379)	2,492	3,479	38
Other Tangible Property (390)	0		39
<b>Total General Plant</b>	<b>7,720</b>	<b>3,479</b>	
<b>Total utility plant in service directly assignable</b>	<b>486,859</b>	<b>7,559</b>	
Common Utility Plant Allocated to Water Department	0		40
<b>Total utility plant in service</b>	<b>486,859</b>	<b>7,559</b>	

**WATER UTILITY PLANT IN SERVICE (cont.)**  
**--Plant Financed by Utility or Municipality--**

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Land and Land Rights (340)			7,718 24
Structures and Improvements (341)			0 25
Distribution Reservoirs and Standpipes (342)	595		24,315 26
Transmission and Distribution Mains (343)			76,821 27
Fire Mains (344)			0 28
Services (345)			21,119 29
Meters (346)	100		35,181 30
Hydrants (348)			13,023 31
Other Transmission and Distribution Plant (349)			0 32
<b>Total Transmission and Distribution Plant</b>	<b>695</b>	<b>0</b>	<b>178,177</b>
<b>GENERAL PLANT</b>			
Land and Land Rights (370)			0 33
Structures and Improvements (371)			0 34
Office Furniture and Equipment (372)			32 35
Computer Equipment (372.1)			3,388 36
Transportation Equipment (373)			1,808 37
Other General Equipment (379)			5,971 38
Other Tangible Property (390)			0 39
<b>Total General Plant</b>	<b>0</b>	<b>0</b>	<b>11,199</b>
<b>Total utility plant in service directly assignable</b>	<b>695</b>	<b>0</b>	<b>493,723</b>
Common Utility Plant Allocated to Water Department			0 40
<b>Total utility plant in service</b>	<b>695</b>	<b>0</b>	<b>493,723</b>

## WATER UTILITY PLANT IN SERVICE

### --Plant Financed by Contributions--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than account 372.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>INTANGIBLE PLANT</b>			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	
<b>SOURCE OF SUPPLY PLANT</b>			
Land and Land Rights (310)	0		4
Structures and Improvements (311)	0		5
Collecting and Impounding Reservoirs (312)	0		6
Lake, River and Other Intakes (313)	0		7
Wells and Springs (314)	0		8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	0		10
Other Water Source Plant (317)	0		11
<b>Total Source of Supply Plant</b>	<b>0</b>	<b>0</b>	
<b>PUMPING PLANT</b>			
Land and Land Rights (320)	0		12
Structures and Improvements (321)	0		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	0		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	0		20
<b>Total Pumping Plant</b>	<b>0</b>	<b>0</b>	
<b>WATER TREATMENT PLANT</b>			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	0		23
<b>Total Water Treatment Plant</b>	<b>0</b>	<b>0</b>	

**WATER UTILITY PLANT IN SERVICE (cont.)**  
**--Plant Financed by Contributions--**

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
<b>INTANGIBLE PLANT</b>			
Organization (301)			0 1
Franchises and Consents (302)			0 2
Miscellaneous Intangible Plant (303)			0 3
<b>Total Intangible Plant</b>	0	0	0
<b>SOURCE OF SUPPLY PLANT</b>			
Land and Land Rights (310)			0 4
Structures and Improvements (311)			0 5
Collecting and Impounding Reservoirs (312)			0 6
Lake, River and Other Intakes (313)			0 7
Wells and Springs (314)			0 8
Infiltration Galleries and Tunnels (315)			0 9
Supply Mains (316)			0 10
Other Water Source Plant (317)			0 11
<b>Total Source of Supply Plant</b>	0	0	0
<b>PUMPING PLANT</b>			
Land and Land Rights (320)			0 12
Structures and Improvements (321)			0 13
Boiler Plant Equipment (322)			0 14
Other Power Production Equipment (323)			0 15
Steam Pumping Equipment (324)			0 16
Electric Pumping Equipment (325)			0 17
Diesel Pumping Equipment (326)			0 18
Hydraulic Pumping Equipment (327)			0 19
Other Pumping Equipment (328)			0 20
<b>Total Pumping Plant</b>	0	0	0
<b>WATER TREATMENT PLANT</b>			
Land and Land Rights (330)			0 21
Structures and Improvements (331)			0 22
Water Treatment Equipment (332)			0 23
<b>Total Water Treatment Plant</b>	0	0	0

## WATER UTILITY PLANT IN SERVICE

### --Plant Financed by Contributions--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than account 372.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Land and Land Rights (340)	0		24
Structures and Improvements (341)	0		25
Distribution Reservoirs and Standpipes (342)	0		26
Transmission and Distribution Mains (343)	178,633		27
Fire Mains (344)	0		28
Services (345)	48,871	2,500	29
Meters (346)	0		30
Hydrants (348)	25,191		31
Other Transmission and Distribution Plant (349)	0		32
<b>Total Transmission and Distribution Plant</b>	<b>252,695</b>	<b>2,500</b>	
<b>GENERAL PLANT</b>			
Land and Land Rights (370)	0		33
Structures and Improvements (371)	0		34
Office Furniture and Equipment (372)	0		35
Computer Equipment (372.1)	0		36
Transportation Equipment (373)	0		37
Other General Equipment (379)	0		38
Other Tangible Property (390)	0		39
<b>Total General Plant</b>	<b>0</b>	<b>0</b>	
<b>Total utility plant in service directly assignable</b>	<b>252,695</b>	<b>2,500</b>	
Common Utility Plant Allocated to Water Department	0		40
<b>Total utility plant in service</b>	<b>252,695</b>	<b>2,500</b>	

**WATER UTILITY PLANT IN SERVICE (cont.)**  
**--Plant Financed by Contributions--**

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Land and Land Rights (340)			0 24
Structures and Improvements (341)			0 25
Distribution Reservoirs and Standpipes (342)			0 26
Transmission and Distribution Mains (343)			178,633 27
Fire Mains (344)			0 28
Services (345)			51,371 29
Meters (346)			0 30
Hydrants (348)			25,191 31
Other Transmission and Distribution Plant (349)			0 32
<b>Total Transmission and Distribution Plant</b>	<b>0</b>	<b>0</b>	<b>255,195</b>
<b>GENERAL PLANT</b>			
Land and Land Rights (370)			0 33
Structures and Improvements (371)			0 34
Office Furniture and Equipment (372)			0 35
Computer Equipment (372.1)			0 36
Transportation Equipment (373)			0 37
Other General Equipment (379)			0 38
Other Tangible Property (390)			0 39
<b>Total General Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Total utility plant in service directly assignable</b>	<b>0</b>	<b>0</b>	<b>255,195</b>
Common Utility Plant Allocated to Water Department			0 40
<b>Total utility plant in service</b>	<b>0</b>	<b>0</b>	<b>255,195</b>

**SOURCE OF SUPPLY, PUMPING AND PURCHASED WATER STATISTICS**

Expanded definitions of the three types of accounted-for water reported on this schedule are included in the schedule Help and in the Reference Manual Schedule Reference Sheet.

Month (a)	Sources of Water Supply			Total Gallons All Methods (000's) (e)	
	Purchased Water Gallons (000's) (b)	Surface Water Gallons (000's) (c)	Ground Water Gallons (000's) (d)		
January			1,914	1,914	1
February			1,638	1,638	2
March			1,971	1,971	3
April			1,763	1,763	4
May			1,586	1,586	5
June			1,575	1,575	6
July			1,847	1,847	7
August			1,680	1,680	8
September			2,041	2,041	9
October			1,781	1,781	10
November			1,528	1,528	11
December			1,529	1,529	12
<b>Total annual pumpage</b>	<b>0</b>	<b>0</b>	<b>20,853</b>	<b>20,853</b>	
Less: Water sold				18,328	13
Volume pumped but not sold				2,525	14
Volume sold as a percent of volume pumped				88%	15
Volume used for water production, water quality and system maintenance				768	16
Volume related to equipment/system malfunction					17
Non-utility volume NOT included in water sales					18
Total volume not sold but accounted for				768	19
Volume pumped but unaccounted for				1,757	20
Percent of water lost				8%	21
If more than 25%, indicate causes and state what action has been taken to reduce water loss:					22
Maximum gallons pumped by all methods in any one day during reporting year (000 gal.)				277	23
Date of maximum: 9/18/2004					24
Cause of maximum:					25
Reservoir level sensing equipment failure.					
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)				22	26
Date of minimum: 11/28/2004					27
Total KWH used for pumping for the year				43,326	28
If water is purchased: Vendor Name:					29
Point of Delivery:					30

**SOURCES OF WATER SUPPLY - GROUND WATERS**

<b>Location (a)</b>	<b>Identification Number (b)</b>	<b>Depth in feet (c)</b>	<b>Well Diameter in inches (d)</b>	<b>Yield Per Day in gallons (e)</b>	<b>Currently In Service? (f)</b>	
305 AQUA LANE	WELL 1	280	10	252	Yes	<b>1</b>
206 AQUA LANE	WELL 2	357	10	518	Yes	<b>2</b>

**SOURCES OF WATER SUPPLY - SURFACE WATERS**

<b>Location (a)</b>	<b>Intakes</b>			
	<b>Identification Number (b)</b>	<b>Distance From Shore in feet (c)</b>	<b>Depth Below Surface in feet (d)</b>	<b>Diameter in inches (e)</b>
NONE				

1

**PUMPING & POWER EQUIPMENT**

1. Use a separate column for each pump.
2. Indicate purpose of pump by: P for primary (from source to reservoir, treatment or distribution system), B for booster (from reservoir or treatment to distribution system, or within distribution system), or S for standby pumping equipment.
3. Indicate destination (of water pumped) by: R for reservoir, T for treatment or D for distribution system.

<b>Particulars (a)</b>	<b>Unit A (b)</b>	<b>Unit B (c)</b>	<b>Unit C (d)</b>	
Identification	WELL 1	WELL 2		<b>1</b>
Location	AQUA LANE	AQUU LANE		<b>2</b>
Purpose	P	P		<b>3</b>
Destination	D	D		<b>4</b>
Pump Manufacturer	GRUNDFOS	BYRON JACKSON		<b>5</b>
Year Installed	1984	1995		<b>6</b>
Type	SUBMERSIBLE	SUBMERSIBLE		<b>7</b>
Actual Capacity (gpm)	175	380		<b>8</b>
Pump Motor or Standby Engine Mfr				<b>9</b>
	FRANKLIN	GE		<b>10</b>
Year Installed	1984	1982		<b>11</b>
Type	ELECTRIC	ELECTRIC		<b>12</b>
Horsepower	15	25		<b>13</b>

<b>Particulars (a)</b>	<b>Unit D (b)</b>	<b>Unit E (c)</b>	<b>Unit F (d)</b>	
Identification				<b>14</b>
Location				<b>15</b>
Purpose				<b>16</b>
Destination				<b>17</b>
Pump Manufacturer				<b>18</b>
Year Installed				<b>19</b>
Type				<b>20</b>
Actual Capacity (gpm)				<b>21</b>
Pump Motor or Standby Engine Mfr				<b>22</b>
				<b>23</b>
Year Installed				<b>24</b>
Type				<b>25</b>
Horsepower				<b>26</b>

**RESERVOIRS, STANDPIPES & WATER TREATMENT**

1. Identify as R (reservoir), S (standpipe) & ET (elevated tank).
2. Use a separate column for each using additional copies if necessary.
3. Enter elevation difference between highest water level in S or ET, (or R only on an elevated site) and the water main where the connection to the storage begins branching into the distribution system.

<b>Particulars (a)</b>	<b>Unit A (b)</b>	<b>Unit B (c)</b>	<b>Unit C (d)</b>
Identification number or name	1		1
<b>RESERVOIRS, STANDPIPES OR ELEVATED TANKS</b>			2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	R		3
Year constructed	1969		4
Primary material (earthen, steel, concrete, other)	CONCRETE		5
Elevation difference in feet (See Headnote 3.)	127		6
Total capacity in gallons (actual)	80,000		7
<b>WATER TREATMENT PLANT</b>			8
Disinfection, type of equipment (gas, liquid, powder, other)	LIQUID		9
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE		10
Filters, type (gravity, pressure, other, none)	OTHER		11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	0.4320		12
Is a corrosion control chemical used (yes, no)?	N		13
Is water fluoridated (yes, no)?	Y		14
			15
			16
			17
			18
			19
			20
			21
			22
			23
			24
			25

**WATER MAINS**

1. Report mains separately by pipe material, function, diameter and either within or outside the municipal boundaries.
2. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement), or P (Plastic for plastic and all other non-metal excluding asbestos-cement).
3. Identify function as: T (Transmission), D (Distribution) or S (Supply).
4. Explain all reported adjustments as a schedule footnote.
5. For main additions reported in column (e), as a schedule footnote:
  - a. Explain how the additions were financed.
  - b. If assessed against property owners, explain the basis of the assessments.
  - c. If the assessments are deferred, explain.

			Number of Feet					
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)	
M	D	2.000	646	0	0	0	646	1
M	D	3.000	0	0	0	0	0	2
M	D	6.000	22,629	0	0	0	22,629	3
M	D	8.000	4,161	0	0	0	4,161	4
Total Within Municipality			27,436	0	0	0	27,436	
Total Utility			27,436	0	0	0	27,436	

**WATER SERVICES**

1. Explain all reported adjustments as a schedule footnote.
2. Report in column (h) the number of utility-owned services included in columns (c) through (g) which are temporarily shut off at the curb box or otherwise not in use at end of year.
3. For services added during the year in column (d), as a schedule footnote:
  - a. Explain how the additions were financed.
  - b. If assessed against property owners, explain the basis of the assessments.
  - c. If installed by a property owner or developer, explain the basis of recording the cost of the additions, the total amount and the number of services recorded under this method.
  - d. If any were financed by application of Cz-1, provide the total amount recorded and the number of services recorded under this method.
4. Report services separately by pipe material and diameter.
5. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement) or P (Plastic for plastic and all other non-metal excluding asbestos-cement).

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
M	0.750	225	0	0	0	225	18	1
M	1.000	35	0	0	0	35	6	2
M	1.250	1	0	0	0	1		3
M	1.500	17	0	0	0	17	9	4
M	2.000	2	0	0	0	2		5
M	3.000	3	0	0	0	3	1	6
M	4.000	4	1	0	0	5		7
M	6.000	1	0	0	0	1		8
<b>Total Utility</b>		<b>288</b>	<b>1</b>	<b>0</b>	<b>0</b>	<b>289</b>	<b>34</b>	

**METERS**

1. Include in Columns (b), (c), (d), (e) and (f) meters in stock as well as those in service.
2. Report in Column (c) all meters purchased during the year and in Column (d) all meters junked, sold or otherwise permanently retired during the year.
3. Use Column (e) to show correction to previously reported meter count because of inventory or property record corrections.
4. Totals by size in Column (f) should equal same size totals in Column (o).
5. Explain all reported adjustments as a schedule footnote.

**Number of Utility-Owned Meters**

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.625	302	0	0	(1)	301	0	1
0.750	2	0	0	1	3	0	2
1.000	7	0	0	0	7	0	3
1.500	4	0	0	(2)	2	2	4
2.000	9	0	1	0	8	6	5
3.000	4	1	0	0	5	4	6
<b>Total:</b>	<b>328</b>	<b>1</b>	<b>1</b>	<b>(2)</b>	<b>326</b>	<b>12</b>	

**Classification of All Meters at End of Year by Customers**

Size of Meter (h)	Residential (i)	Commercial (j)	Industrial (k)	Public Authority (l)	Wholesale, Inter-Department or Utility Use (m)	In Stock and Deduct Meters (n)	Total (o)	
0.625	245	17	0	2	0	37	301	1
0.750	0	2	0	0	0	1	3	2
1.000	0	3	0	1	0	3	7	3
1.500	0	1	0	1	0	0	2	4
2.000	0	3	0	3	0	2	8	5
3.000	0	0	0	2	1	2	5	6
<b>Total:</b>	<b>245</b>	<b>26</b>	<b>0</b>	<b>9</b>	<b>1</b>	<b>45</b>	<b>326</b>	

**HYDRANTS AND DISTRIBUTION SYSTEM VALVES**

1. Distinguish between fire and flushing hydrants by lead size.
  - a. Fire hydrants normally have a lead size of 6 inches or greater.
  - b. Record as a flushing hydrant where the lead size is less than 6 inches or if pressure is inadequate to provide fire flow.
2. Explain all reported adjustments in the schedule footnotes.
3. Report fire hydrants as within or outside the municipal boundaries.

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
<b>Fire Hydrants</b>						
Outside of Municipality	0				0	1
Within Municipality	41				41	2
<b>Total Fire Hydrants</b>	<b>41</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>41</b>	
<b>Flushing Hydrants</b>						
	1				1	3
<b>Total Flushing Hydrants</b>	<b>1</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1</b>	

**NR811.08(5) recommends that a schedule shall be adopted and followed for operating each system valve and hydrant at least once each two years. Please provide the number operated during the year.**

Number of hydrants operated during year:

Number of distribution system valves end of year:

Number of distribution valves operated during year:

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## WATER OPERATING SECTION FOOTNOTES

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### Taxes (Acct. 408 - Water) (Page W-06)

**Explain zero value(s) for PSC Remainder Assessment and/or Social Security.**

The utility received \$1.97 from the PSC during 2004 for remainder assessment. No expense was incurred by the utility, so the amount on the Remainder Assessment line is \$0.

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### Property Tax Equivalent (Water) (Page W-07)

**If Lower Tax Equivalent authorized by municipality is greater than or equal to zero, please explain.**

On November 16, 1998 the Village authorized the lower tax rate of \$10,750.

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### Water Services (Page W-18)

**If net additions are greater than zero, please explain financing by following criteria listed in schedule headnote No. 3.**

The service added was contributed by the customer.

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### Meters (Page W-19)

**Explain all reported adjustments.**

Adjustment are to adjust schedule to actual physical count done at year end.

**Explain program for replacing or testing meters 1" or smaller.**

The utility has a master list of all meters 1" or smaller noting the last date tested. The utility monitors this list to ensure compliance with requirements. The utility typically tests some meters each year, however no meters 1" or less were due for testing in 2004. In 2003, 23 meters 1" or less were tested.

**Ss. PSC 185.83(2) states "Station meters shall be maintained to ensure reasonable accuracy and shall have the accuracy checked at least once every 2 years." Are all station meters being tested every two years? Answer yes or no. If no, please explain.**

Yes

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